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TAX REFUNDS AWAIT MORE THAN 100 NORTH DAKOTANS

The Internal Revenue Service is looking for more than 100 North Dakotans. These individuals and couples have undelivered federal income tax refunds available to them, according to the IRS.

A total of 118 refunds, averaging \$700.26, await North Dakota taxpayers, the IRS says. Most of them are based on returns filed for the 2001 tax year. Refund amounts range from \$3 to \$8,855.22.

A number of taxpayers are due refunds for more than one tax year. In some cases, the refund claims were filed on behalf of deceased taxpayers. Each year, the IRS issues more than 200,000 refunds to individual taxpayers in North Dakota.

There are many reasons why a refund check might not reach a taxpayer, the IRS says. Most often, a person moves and the refund comes back to the IRS. For example, a college student might file a return while at school and move before the refund arrives. In other cases, a check may come back to the IRS because the address provided on the return is incorrect, incomplete, or illegible.

Replacement checks are not issued by local IRS offices. Instead, they are mailed about six weeks after a person contacts the agency.

People who believe they are due refunds from returns filed for 2001 or earlier, should first check their records or contact their tax preparer. Then call the IRS toll-free at 1-800-829-1040. For all inquiries, a person should have on hand, the name and address as it appears on the return, social

security number, type of tax return, year for which the return was filed, and dollar amount of the refund.

Alternatively, computer users can now go on line to check the status of their refund for the 2001 tax year. To use this new service, visit the IRS Web site at www.irs.gov and click on "Where's My Refund"

For those who don't realize they have an undelivered refund, the IRS says it will forward the full amount due, as soon as a valid address is known. For many, this means the money will be sent automatically, the next time a tax return is filed. There is no statute of limitations on reissuing these refunds, because they are based on refund claims that have already been filed with the tax agency.

The best way to avoid a lost, stolen, or undeliverable refund is by having it deposited directly into your checking or savings account. More than one in three refund recipients chose this option this year. Direct deposit is available regardless of whether you fill out your return yourself, have it filed electronically, or use the services of a professional tax preparer. It's also available to those who do their returns over the phone using the agency's TeleFile system.

Another way to avoid the delay of an undelivered refund is to send the agency a change of address, Form 8822, when moving. This form can be obtained by calling the IRS at 1-800-TAX-FORM (829-3676) or by downloading it from the IRS Web site.

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NOTE TO EDITOR: The IRS is authorized to release the names of individuals with undelivered refunds to media representatives. For a list of people in your area, call Eric Smith at 651-312-7629. The information in this release relates to federal income tax refunds only.